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THE TARIFF OF 1913. I

On October 3, little more than four years after the Payne-Aldrich bill became law, a tariff act, under discussion in both Houses of Congress for six months previously, was signed by President Woodrow Wilson. The tariff of 1913, now law, is of peculiar interest in American economic history. For the first time since the Civil War, it places the country upon a footing of only moderate tariff protection. It represents a return to the early and historic policy of the United States and thus constitutes a direct and significant breach with the industrial system slowly developed during the half-century just ended. The last tariff revision preceding that of 1909 was contained in the Dingley act of 1897; and that in turn had superseded the act of 1894 in which an effort had been made to restore the antebellum low-tariff policy. This last effort, however, was not successful, and it required only the time necessary for a change of administration to force its repudiation. Now, after the lapse of a somewhat similar period, subsequent to the revision of 1909, the culmination of the high-tariff policy which began with the war has been likewise rejected by an electorate which thus signified its wish for a return to the earlier system of the United States. A true understanding of the act of 1913 will conduce to the proper comprehension of the next few years of American industrial development, and will permit a correct judgment with regard to the effect of protective tariffs upon American trade and commerce in a way that perhaps no other

equal amount of study could do. It is not only in the direct working of the tariff law but in its indirect effects, perhaps more in the latter than in the former, that the relation of protective duties to manufacturing and business is seen.¹

I

A clear idea of the tariff act of 1913 can be gained only from a comparative standpoint. It is necessary to recognize the position in which the country stood as a result of the last preceding measure of the kind. The Payne-Aldrich law of 1909 represented, as has already been stated, the culmination of the ultra-protective policy inaugurated during the Civil War, but accompanied by a promise of reduction at the close of the struggle—a promise later ignored while high duties were continued under the pressure of debt. Afterward, when the debt had been provided for, these same duties were maintained as a means of sustaining a political organization which relied upon the contributions of special interests for its financial support and for the means of debauching the electorate and thereby keeping itself in authority. There had been prior to 1909 a period of industrial unrest, one of whose forms was seen in the demand for tariff legislation upon a revised basis and with a moderate measure of honesty and sincerity as its guiding principle. Bourbon politicians in Washington, unable

¹ *Chronology of the Tariff Bill:*

April 7.—Introduced in House and Referred to Ways and Means Committee.

April 7 to 21.—Discussed in House Democratic Caucus.

April 21.—Reintroduced in House.

May 8.—Passed by House.

May 16.—Referred to Finance Committee in Senate.

June 20.—Reported to Democratic Caucus by Finance Committee.

June 21 to July 7.—Discussed in Senate Democratic Caucus.

July 11.—Approved by Finance Committee and Reported to Senate.

September 6.—Reported to Senate from Committee of the Whole.

September 9.—Passed by Senate.

September 10 to 27.—Discussed in Conference Committee of the Two Houses.

September 29.—Reported to House from Conference Committee.

October 2.—Senate Adopted Report of Conference Committee, Receded from Clarke Amendment and Rejected Underwood Amendment.

October 3.—House Adopted Conference Report.

October 3.—President Wilson Signed the Bill 9:00 P.M.

to perceive symptoms of public uneasiness through the hazy atmosphere by which they were surrounded, regarded this agitation as the work of scheming newspaper writers and intriguing politicians of the younger generation who wished to take their places and who were only anxious to find an issue upon which to defeat them. Reasoning in this way, and deprived of perspective through long association with the tariff as a means of political spoliation, they gained the notion that an imitation of tariff revision would serve the purpose of satisfying the public. Such an imitation was put forward in the first draft of the Payne law. Before the Payne law, however, had received the sanction of the Senate it had been gradually developed into a distortion and exaggeration of the already existing system of protection, in which every vicious element was retained while every beneficial section was modified into conformity with the objectionable elements in the existing law, or was wholly eliminated. The level of rates established by the Payne-Aldrich law was, figured upon any rational basis, higher than that established by its predecessor. Surreptitious protection, amounting to prohibition in many cases, was, moreover, brought about by the introduction of cunning jokers devised for the purpose of giving exclusive profits to small groups of men or even to individuals. It was not strange, therefore, that, in spite of a general absolution issued to the framers of the act of 1909 by President Taft (who, shortly after he had himself affixed his signature, described it as the best measure ever adopted), the public at large persisted in regarding it as an enactment tending to aggravate the evils already complained of and to alleviate none of the bad consequences or maladjustments resulting from excessive rates. The first distinct symptoms of public dissatisfaction were made evident in the congressional elections of 1910 at which a Democratic majority in the House of Representatives was established. It has been customary to assert, within the past few months, that the presidential election of 1912 in no way turned upon the tariff. That such is not the case may be gathered from the fact that the tariff was practically the only issue of national significance urgently before the country at the congressional elections already referred to, while during the two years 1911-12 the

principal work of the House of Representatives had consisted of attempts to secure tariff revision, and the principal staple of discussion had been the iniquities of the Payne-Aldrich tariff law. No dispassionate observer can question that the tariff issue was the main problem presented to the electorate, not only in the congressional elections immediately succeeding the passage of the law of 1909, but in the subsequent presidential election which followed two years later. Essentially, therefore, the tariff act of 1913 is to be contrasted with that of 1909, not merely from the technical standpoint of revenues and rates of duty, but from that of its capacity and success in meeting the actual tariff philosophy of the average voter of the country. How has the tariff of 1913 fulfilled the demands of the public for a more moderate burden of taxation upon the average man? How far has it succeeded in redistributing the load of protection in a more equitable manner? Will it prove effectual in cutting off the special privileges and exceptional protection which had been extended to the "little brothers of the tariff" who, through campaign contributions, personal influence, and even, it would seem, by sheer bribery and corruption, had succeeded in inserting sections and phrases intended to divert a part of the stream of public and social wealth into their own coffers? In answering these questions, it is well to take note, first of all, of the general character and scope of the work done. A descriptive review of the two measures from a comparative standpoint will accomplish this purpose.

II

It should be observed first of all that in certain particulars—and these important ones—the act of 1913 makes but little change in the provisions of its predecessor. The tobacco and liquor schedules which had been given a material advance in 1909 remain, to all intents and purposes, untouched. The customs administrative act, while slightly modified as compared with that in force under the measure of 1909, remains in its essential outlines the same. The silk schedule, although altered in its method of presentation, continues upon about as a high basis as before, and will afford as large a measure of protection as in the past, with no considerable change

TABLE I

COMPARATIVE STATEMENT OF IMPORTS, REVENUES, AND AVERAGE AD VALOREM RATES BY SCHEDULE UNDER THE LAW OF 1909 AND (ESTIMATED) UNDER THE NEW MEASURE AS PASSED BY THE HOUSE AND AS AMENDED BY THE SENATE FOR A FULL YEAR AFTER ALL ITS PROVISIONS HAVE BEEN IN FULL OPERATION

	IMPORTS UNDER LAW OF 1909 (1912)	ESTIMATED IMPORTS		FREE LISTED BY—	
		Under House Bill	Under Senate Bill	House	House and Senate
SCHEDULE A (Chemicals, etc.)					
Imports.....	\$ 63,877,494	\$ 65,925,786	\$ 66,343,320	} \$ 3,425,637	\$ 7,808,188
Duties.....	12,389,654	12,987,887	12,486,011		
Average rate of duty (per cent)	19.39	19.70	18.82		
SCHEDULE B (Earths and Earthenware, etc.)					
Imports.....	\$ 22,489,321	\$ 28,334,985	\$ 27,879,984	} \$ 108,081	\$ 1,198,482
Duties.....	11,273,032	9,209,632	9,000,757		
Average rate of duty (per cent)	50.12	32.50	32.28		
SCHEDULE C (Metals, etc.)					
Imports.....	\$ 50,649,306	\$ 76,597,232	\$ 76,651,232	} \$ 6,567,032	\$ 12,420,727
Duties.....	17,731,323	16,252,475	14,092,370		
Average rate of duty (per cent)	35.01	21.22	18.38		
SCHEDULE D (Wood, etc.)					
Imports.....	\$ 24,253,765	\$ 25,029,173	\$ 25,029,173	} \$ 18,888,159	\$ 18,888,159
Duties.....	3,041,800	898,425	898,495		
Average rate of duty (per cent)	12.54	3.59	3.59		
SCHEDULE E (Sugar, etc.)					
Imports.....	\$105,743,850	\$111,865,725	\$111,865,725	}	
Duties.....	50,951,199	40,196,405	40,196,405		
Average rate of duty (per cent)	48.20	35.93	35.93		
SCHEDULE F (Tobacco)					
Imports.....	\$ 31,116,027	\$ 30,595,300	\$ 30,595,300	}	
Duties.....	25,571,509	26,001,650*	26,001,650*		
Average rate of duty (per cent)	82.18	84.99	84.99		
SCHEDULE G (Agricultural Products, etc.)					
Imports.....	\$138,082,162	\$142,623,081	\$143,766,847	} \$ 19,621,862	\$ 25,371,424
Duties.....	34,027,924	21,442,830	21,863,368		
Average rate of duty (per cent)	24.64	15.03	15.21		
SCHEDULE H (Spirits, Wines, etc.)					
Imports.....	\$ 20,421,978	\$ 21,911,066	\$ 21,911,066	}	
Duties.....	17,334,945	18,937,140	18,937,140		
Average rate of duty (per cent)	84.88	86.43	86.43		
SCHEDULE I (Cotton Manufactures)					
Imports.....	\$ 24,688,535	\$ 34,026,500	\$ 34,251,500	}	
Duties.....	11,257,235	10,368,983	10,069,075		
Average rate of duty (per cent)	45.60	30.47	29.40		
SCHEDULE J (Flax, Hemp, etc.)					
Imports.....	\$ 62,964,947	\$ 61,699,031	\$ 62,457,271	} \$ 370,741	\$ 26,939,782
Duties.....	20,815,320	16,176,747	9,789,646		
Average rate of duty (per cent)	33.06	26.22	15.67		

* The rates in this schedule remaining the same as under the House bill, and in the law of 1909, the increase in the estimated duties as also the average ad valorem rate is due solely to variations in the value of importations.

TABLE I—Continued

	IMPORTS UNDER LAW OF 1909 (1912)	ESTIMATED IMPORTS		FREE LISTED BY—	
		Under House Bill	Under Senate Bill	House	House and Senate
SCHEDULE K (Wool, etc.)					
Imports.....	\$ 48,361,374	\$ 96,120,000	\$ 96,120,000	\$ 33,309,415	\$ 33,309,415
Duties.....	27,072,116	12,774,000	12,548,000		
Average rate of duty (per cent)	55.98	13.29	13.05		
SCHEDULE L (Silk, etc.)					
Imports.....	\$ 24,023,205	\$ 28,060,600	\$ 28,049,310	}	
Duties.....	12,166,266	12,252,085	12,360,465		
Average rate of duty (per cent)	50.65	43.66	44.06		
SCHEDULE M (Pulp, Paper, etc.)					
Imports.....	\$ 22,834,184	\$ 24,060,141	\$ 24,736,141	\$ 11,426,841	\$ 11,426,841
Duties.....	4,886,670	3,061,230	3,145,955		
Average rate of duty (per cent)	21.40	12.26	12.72		
SCHEDULE N (Sundries)					
Imports.....	\$187,572,596	\$177,537,806	\$179,254,806	\$ 9,282,559	\$ 10,000,220
Duties.....	56,578,887	56,988,279	56,391,386		
Average rate of duty (per cent)	30.11	32.04	31.46		
Total imports.....	\$827,078,744	\$925,286,426	\$928,911,675	\$ 103,000,327	\$ 147,367,238
Total duties.....	304,899,360	257,583,768	247,780,723		
Average rate of duty (per cent)	36.86	27.84	26.67		

in the distribution of the duties among the several items. At many other points in the new act, the rates of duty are as high as heretofore, and at still others they are continued at a point high enough to be either prohibitive or sufficiently protective to satisfy the most exacting advocate of tariff legislation.

In certain fundamental schedules, however, the new act constitutes a striking innovation, not merely upon the act of 1909, but upon all of its predecessors since the Civil War. For the first time the cotton, hemp and flax, and woollen schedules are reduced to a competitive footing, and for the first time in more than twenty years sugar returns to a free basis. For the first time, too, Congress has had the courage to remove some of the pseudo-protection granted to the American farmer and to discontinue the dishonest pretense of offsetting the high rates which the farmer has had to pay in enhanced prices for clothing and implements by an alleged protection of his commodities against foreign interference. In the following table is given a comparative view of the general rates of duty imposed by the schedules of the acts of 1909 and 1913 respectively, the comparisons being, as is invariably the case with

TABLE II
SCHEDULE A

Old Classification	Tariff of 1909	Tariff of 1913
Acids—		
Boracic.....	3 cents per pound.....	$\frac{1}{2}$ cent per pound
Gallic.....	8 cents per pound.....	6 cents per pound
Lactic.....	3 cents per pound.....	$1\frac{1}{2}$ cents per pound
Oxalic.....	2 cents per pound.....	$1\frac{1}{2}$ cents per pound
Ammonia—Sulphate of.....	Free.....	10 per cent
Coal tar colors or dyes.....	30 per cent.....	30 per cent
Collodion, and all compounds of pyroxylin.....	45 cents per pound.....	15 per cent
Ethers—		
Sulphuric.....	8 cents per pound.....	4 cents per pound
Nitrous, spirits of.....	20 cents per pound.....	20 per cent
Glue—		
Valued not above 10 cents per pound.....	$2\frac{1}{2}$ cents per pound.....	1 cent per pound
Valued above 10 cents and not above 21 cents per pound.....	25 per cent.....	15 per cent
Ultramarine, dry, in pulp, or mixed with water.....	3 cents per pound.....	15 per cent
Lead: Acetate of—		
White.....	3 cents per pound.....	$1\frac{1}{2}$ cents per pound
Brown, gray, or yellow.....	2 cents per pound.....	1 cent per pound
Potash—		
Bichromate and chromate of.....	$2\frac{1}{2}$ cents per pound.....	1 cent per pound
Nitrate of, or saltpeter, refined.....	$\frac{1}{2}$ cent per pound.....	\$7.00 per ton
Alcoholic perfumery.....	60 cents per pound and 50 per cent.....	40 cents per pound and 60 per cent
Soap—Fancy, perfumed, and all descriptions of toilet, including medicinal or medicated.....	50 per cent.....	5 to 40 per cent
Soda—Bichromate and chromate of.....	$1\frac{1}{2}$ cents per pound.....	$\frac{1}{2}$ cent per pound

SCHEDULE B

Lime.....	5 cents per 100 pounds..	5 per cent
Plaster rock or gypsum—Crude.....	30 cents per ton.....	10 per cent
Pumice stone—Unmanufactured.....	$\frac{1}{2}$ cent per pound.....	5 per cent
Asphaltum and bitumen—Crude, not dried or advanced.....	\$1.50 per ton.....	50 cents per ton
Mica—Unmanufactured, or rough-trimmed only.....	5 cents per pound and 20 per cent.....	15 per cent and 30 per cent
Cylinder, crown, and common window glass, unpolished—		
Not exceeding 10 by 15 inches.....	$1\frac{1}{2}$ cents per pound.....	
Above 10 by 15 inches and not exceeding 16 by 24 inches.....	$1\frac{1}{2}$ cents per pound.....	1 cent per pound
Above 16 by 24 inches and not exceeding 24 by 30 inches.....	$2\frac{1}{2}$ cents per pound.....	$1\frac{1}{2}$ cents per pound

SCHEDULE C

Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites.....	15 cents per ton.....	Free
Ferro-manganese.....	\$2.50 per ton.....	Free
Spiegeleisen.....	\$2.50 per ton.....	Free
Scrap iron and steel, waste or refuse—Iron, wrought and cast.....	\$1.00 per ton.....	10 per cent
Beams, girders, joists, angles, channels, and building forms, and all other structural shapes of iron or steel.....	$\frac{3}{10}$ cent per pound.....	10 per cent
Anchors, or parts of.....	1 cent per pound.....	12 per cent
Bars or rails for railways—Steel.....	\$3.92 per ton.....	Free
Tin plates—		
Lighter than 63 pounds per 100 square feet.....	$1\frac{2}{10}$ cents per pound.....	15 per cent
All other.....	$1\frac{2}{10}$ cents per pound.....	15 per cent
Steel ingots, cogged ingots, blooms and slabs; die blocks or blanks; billets and bars and tapered or beveled bars.....	$\frac{3}{10}$ cent— $\frac{6}{10}$ cents per pound.....	Free
Round iron or steel wire: Value 4 cents or less per pound—		
Smaller than No. 13 and not smaller than No. 16 wire gauge.....	$1\frac{1}{2}$ cents per pound.....	15 per cent
Smaller than No. 16 wire gauge.....	$1\frac{1}{2}$ cents per pound.....	15 per cent

TABLE II—Continued

Old Classification	Tariff of 1909	Tariff of 1913
Anvils.....	1½ cents per pound.....	.....
Axles—Valued at not more than 6 cents per pound	¾ cent per pound.....	10 per cent
Cast-iron pipe of every description.....	¼ cent per pound.....	10 per cent
Boiler tubes.....	1 cent per pound up.....	20 per cent
Cutlery—		
Razors, finished, valued at less than \$1 per dozen	35 per cent.....	35 per cent
Knives, forks, or steels, imported without handles	45 per cent.....	25 per cent
Files, file blanks, rasps—		
2½ inches in length and under.....	25 cents per dozen.....	25 per cent
Over 4½ and under 7 inches in length.....	62½ cents per dozen.....	25 per cent
Nails, spikes, and tacks—of iron or steel.....	4/10 cent per pound.....	Free
Saws—Hand, back, and other saws.....	25 per cent.....	12 per cent
Aluminum—In crude form (aluminum scrap), and alloys.....	7 cents per pound.....	25 per cent
Base bullion.....	2½ cents per pound.....	25 per cent
Pigs and bars (dross).....	.....	.....
Ferrosilicon.....	\$5.00 per ton.....	15 per cent
Watch movements—		
Having not more than 7 jewels.....	70 cents each.....	30 per cent
Having more than 11 and not more than 15 jewels.....	\$1.85 each.....	30 per cent
Calamine (zinc ore).....	\$22.40 per ton.....	10 per cent
Zinc—In blocks or pigs.....	1½ cents per pound.....	15 per cent
Cash registers, linotype and all typesetting machines, machine tools, printing presses, sewing machines, typewriters, and all steam engines..	30 per cent.....	Free—15 per cent

SCHEDULE D

Lumber: Boards, planks, deals, and other sawed lumber, all kinds.....	50 cents to \$1.95 per thousand feet.....	Free
Paying posts, railroad ties, and telephone poles ...	10 per cent.....	10 per cent
Osier or willow—Prepared for basket makers' use..	25 per cent.....	10 per cent

SCHEDULE E

Sugar, Dutch standard in color:		
Not above No. 16, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope—		
Above No. 16, and all sugar that has gone through a process of refining.....	1.90 cents per pound ...	{ 71 of 1 cent per pound if not over 75 degrees, plus .0026 cent per pound additional for every additional degree. Ultimately free.
Saccharine.....	65 cents per pound.....	65 cents per pound

SCHEDULE G

Live animals—All other, n.s.p.f.....	20 per cent.....	10 per cent
Breadstuffs and farinaceous substances—		
Barley.....	30 cents per bushel.....	15 cents per bushel
Oats.....	15 cents per bushel.....	6 cents per bushel
Wheat.....	25 cents per bushel.....	Free
Potatoes.....	.....	.....
Fruits—		
Figs.....	2½ cents per pound.....	2 cents per pound
Grapes in barrels or other packages.....	25 cents per cubic foot.....	25 cents per cubic foot
Lemons.....	1½ cents per pound.....	¼ cent per pound
Meat products—		
Bacon and hams.....	4 cents per pound.....	Free
Beef, mutton, pork, lard.....	1½ cents per pound.....	Free
Cocoa, powdered, unsweetened.....	5 cents per pound.....	8 per cent
Salt, in bulk.....	7 cents per 100 pounds.....	Free
Starch.....	1 cent per pound.....	½ cent per pound
Dextrine.....	1½ cents per pound.....	½ cent per pound
Sage.....	1 cent per pound.....	½ cent per pound

TABLE II—Continued

SCHEDULE I

Old Classification	Tariff of 1909	Tariff of 1913
Cotton thread and carded yarn:		
Not colored, bleached, dyed, or advanced—		
Numbers up to and including No. 15.....	2½ cents per pound.....	Nos. 1-9 inclusive, 5 per cent Nos. 10-19 inclusive, 7½ per cent Nos. 20-39 inclusive, 10 per cent Nos. 40-49 inclusive, 15 per cent Nos. 50-59 inclusive, 17½ per cent Nos. 60-99 inclusive, 20 per cent Nos. 100 and over, 25 per cent
No. 35.....	7 cents per pound.....	
No. 40.....	8 cents per pound.....	
No. 140.....	28 cents per pound.....	
Colored, bleached, dyed, combed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together—		
Numbers up to and including No. 20.....	6 cents per pound.....	Nos. 10-19 inclusive, 7½ per cent Nos. 20-39 inclusive, 10 per cent Nos. 40-49 inclusive, 15 per cent Nos. 50-59 inclusive, 17½ per cent Nos. 60-99 inclusive, 20 per cent Nos. 100 and over, 25 per cent
No. 24.....	6 cents per pound.....	
No. 30.....	7½ cents per pound.....	
No. 36.....	8½ cents per pound.....	
No. 40.....	9½ cents per pound.....	
Plain cloth:		
Not exceeding 100 threads to the square inch, counting the warp and filling—		
Dyed, colored, stained, painted, or printed—		
Valued at over 12 cents per square yard.....	8 cents per square yard..	Nos. 100 and over, 25 per cent
Bleached—Valued at over 11 cents per square yard	6½ cents per square yard	
Dyed, colored, stained, painted, or printed—		
Valued at over 12½ cents per square yard....	7 cents per square yard..	
Not bleached, dyed, colored, stained, painted, or printed—Valued at over 10 cents per square yard.....	5½ cents per square yard	
Cotton cloth in which other than the ordinary warp and filling threads have been introduced in the process of weaving to form a figure:		
Bleached—		
Exceeding 50 and not exceeding 100 threads to the square inch, counting the warp and filling—		
Not bleached, dyed, colored, stained, painted, or printed—		
Not exceeding 6 square yards to the pound—		
Valued at more than 7 cents per square yard...	2½ cents + 2 cents per square yard	Cloth of Yarns— Not over No. 9, 7½ per cent Nos. 9-19, 10 per cent Nos. 19-39, 12½ per cent Nos. 39-49, 17½ per cent Nos. 49-59, 20 per cent Nos. 59-70, 22½ per cent Nos. 70-99, 25 per cent Exceeding No. 99, 27½ per cent (2½ per cent added when cloth bleached, dyed, etc.)
Valued at not more than 7 cents per square yard	1½ cents + 1 cent per square yard.....	
Bleached—		
Dyed, colored, stained, painted, or printed—		
Not exceeding 6 square yards to the pound—		
Valued at more than 7 cents per square yard..	3½ cents + 2 cents per square yard	30 per cent 30 per cent 30 per cent 40 per cent 35 per cent
Not exceeding 100 threads to the square inch, counting the warp and filling—		
Not bleached, dyed, colored, stained, painted, or printed—Valued at over 7 cents per square yard.....	5½ cents + 2 cents per square yard.....	
Sleeve linings.....	30 per cent.....	
Handkerchiefs.....	45 per cent up.....	
Clothing.....	50 per cent.....	
Plushes, velvets, etc.....	47½ per cent up.....	
Curtains, etc.....	50 per cent.....	
Hose and half-hose.....	70 cents per dozen + 15 per cent up.....	
Underwear.....	60 cents per dozen + 15 per cent up.....	

SCHEDULE J

Flax.....	1 cent per pound.....	Free
Hemp.....	\$22.50 per ton.....	Free
Cables and cordage.....	2 cents per pound.....	½ cent per pound up
Floor mattings.....	3½ cents per square yard	2½ cents per square yard
Carpets.....	4 cents per square yard + 30 per cent up	30 per cent
Hose.....	5 cents per pound	7 cents per pound

TABLE II—*Concluded*

Old Classification	Tariff of 1909	Tariff of 1913
Linoleum	8 cents per square yard + 15 per cent up	20 to 35 per cent 60 per cent
Embroideries, etc.	70 per cent	
Bagging	6-10 cents per square yard	Free
Handkerchiefs	55 per cent	35 and 40 per cent

SCHEDULE K

Wool	11, 12 and 7 cents	Free
Tops	2½ times wool rate + 30 per cent up	8 per cent
Yarns	2½ times wool rate + 35 per cent up	18 per cent
Blankets	2 times wool rate + 30 per cent up	25 and 30 per cent
Dress goods	7 cents per square yard up	35 per cent
Clothing	4 times wool rate + 60 per cent	35 per cent
Webbings, etc.	50 cents per pound + 60 per cent	35 per cent
Brussels carpets		

SCHEDULE L

Spun silk	35 cents per pound up	35 per cent
Velvets and pile fabrics	\$1.50 per pound up	50 per cent
Handkerchiefs	50 per cent up	40 and 50 per cent
Ribbons, etc.	50 per cent	45 per cent
Chiffons, knit goods, etc.	60 per cent	50 per cent

SCHEDULE M

Wood pulp	1-12 cents per pound	Free
Print paper, under 2½ cents	3-16 cents per pound	Free
Print paper, over 2½ cents	½ cent per pound	12 per cent
Copying paper	5 cents per pound + 15 per cent up	30 per cent

SCHEDULE N

Brushes, brooms, etc.	40 per cent	15 per cent up
Coal	45 cents per ton	Free
Gunpowder	2-4 cents per pound	Free
Matches	6 cents per gross	25 per cent
Pearls	20 per cent	20 per cent
Gloves	\$1.25 per dozen up	\$1 per dozen up
Paintings	15 per cent	15 per cent
Pencils	45 cents per gross + 25 per cent up	25 per cent
Umbrellas	50 per cent	35 per cent

such figures, somewhat misleading in view of the difficulty of obtaining any average that has a genuine significance when it covers a great variety of non-related commodities. The figures, however, have their significance in that they afford a comparative basis of

judgment founded upon the same criteria that are ordinarily employed in forming an estimate of the relative burden of different tariffs.

An accurate idea of the true nature of the changes really made by the new tariff cannot, however, be obtained through a study of general averages, but can be reached only through comparisons of the amount and form of the duties levied upon representative commodities chosen with a view to showing the actual operation of the schedules. Such a comparison of selected articles has been made in Table II.¹

III

A true understanding of the effect of the act of 1913 can, as already said, be secured only by detailed study of its leading provisions; and a beginning may be made with what was perhaps the most sharply criticized and most unsatisfactory of the provisions of the Payne-Aldrich law—the wool and woollen schedule. The Payne-Aldrich law, indeed, had altered in three very minor and wholly unessential particulars only the wool and woollen schedule of the Dingley act of 1897. Like the latter, the Payne-Aldrich act based its tariff treatment of wool upon a classification of the raw product in three groups, the duty running to 12 cents per pound on class-1 wool, unwashed. Starting from this fundamental impost upon the raw material, the Dingley and Payne-Aldrich acts proceeded to the imposition of tariff rates upon every later product into which the raw wool might be developed, passing through the intermediate stages of tops, yarns, knit goods, cloths, carpets, and the like. Two radical and fundamental objections have always been made to this schedule: (1) it fixed the rates of duty upon the derivative products of wool too high under the existing conditions of manufacture, in any event; and (2) it added indefensible and unjust “compensatory duties” resulting in a combined specific and ad

¹ Many items have been omitted where the facts could not be clearly stated. The classification given in the left-hand column is, moreover, based in general upon the language used in the old tariff (act of 1909). In not a few instances, this varies, in detail from the language used in the new act. It is necessarily out of the question to contrast the language of the two acts in a tabular presentation. Reference should in each case be had therefore to the appropriate paragraphs of the old and new acts. The list, however, accurately portrays the character of the new tariff.

valorem rate, the compensatory duty being nominally intended to make up to the manufacturer for the wool lost in the process of production upon which he had paid a tariff when imported in the unwashed state. These compensatory duties were far larger than was necessary to accomplish their object. It has long been the feeling of tariff reformers that no genuine improvement in the schedule could be attained without placing wool on a free basis.

The beginnings of the effort to revise the wool schedule are to be found in the first session of the 62d Congress when the Ways and Means Committee, then first organized under Democratic control, attempted to hit upon a plan for putting the schedule into a shape that would eliminate the principal basis of complaint. This committee embodied its proposals in a bill which related solely to wool and woolens.¹ There had been a good deal of cant about the necessity of revising the tariff "schedule by schedule," and the decision to adopt that mode of dealing with this problem was no doubt partly in deference to the general point of view which had thus been developed. The action was, however, partly a desire to test the sentiment of the community in regard to the tariff by putting forward a sample of the proposed revision in a form that could be appreciated by the public at large through its freedom from technical detail and complexity. The bill referred to, introduced by Chairman Underwood of the Ways and Means Committee, and hence called the Underwood bill, did not, however, go to the extreme that had been demanded by would-be reformers of the duty on wool and woolens. It retained a tariff of 20 per cent on raw wool, and, starting with that as a basis, it gradually raised the rates on woollen fabrics up to about 55 per cent as a maximum. In other words, it allowed a margin of 35 per cent protection between the duty on the crude wool and the highest grade of manufactured articles. This bill was reported by the Ways and Means Committee, was subjected to the verdict of the Democratic caucus in the House of Representatives, was there approved, and was adopted on June 20, 1911. It then went to the Senate where the rate on raw material was raised to 35 per cent, while rates on manufactured goods were similarly increased, although

¹ H. R. 3820, 62d Cong., 1st Sess., *Cong. Record*, p. 2357.

the advance effected was relatively not so great in the finished products as in the raw material. In final conference, the 35 per cent rate was cut to 29 per cent and similar reductions were made in the fabric duties. In this form the measure went to President Taft and was by him vetoed. Stripped of its extreme argument, the veto message amounted simply to a statement that the proposed bill attempted far too great a cut in rates throughout the schedule, and that inasmuch as an organization called the "Tariff Board," previously named by the President, was investigating the wool and woolens schedule, it would be undesirable to act in advance of the findings of this board.

Returning to Washington after the summer intermission, the members of the Ways and Means Committee found themselves confronted on January 1, 1912, with a lengthy report on wool and woolens which in the meantime had been prepared under the auspices of the Tariff Board referred to by President Taft. Without attempting at this point to consider the Tariff Board's findings in detail, it may briefly be stated that the Ways and Means Committee, after examination of the findings and report, reached the conclusion that no argument had been adduced to indicate the desirability of rates higher than those which it had itself reported at the preceding session, and it therefore promptly reported back to the House of Representatives a bill identical in terms with that which had been introduced during the preceding session. This bill was passed by the House of Representatives and later by the Senate, being ultimately vetoed on August 9, 1912. There was a general feeling that in view of the approaching presidential struggle the tariff question would be settled at the polls, so that nothing more would be needed in the meanwhile, for it was well recognized that there was no possibility of making the bill law until the Democratic party had gained control of the presidency. The discussion in the House was however significant, in a degree far above that which had occurred during the preceding session, inasmuch as the Republicans of the Ways and Means Committee presented a bill of their own as a substitute for the proposed Underwood measure. This bill will be referred to later in connection with an analysis of the new rates on wool and woolens actually

made law by the act of 1913. It suffices here to note that the measure was based upon a rate of duty of about 18 cents per pound on unwashed wool. Estimates were made that this was equivalent to a possible reduction of about 10 per cent in the amount of the old raw wool duty. Assuming that the old raw wool duty figured as an equivalent ad valorem of 44 per cent, the Republican substitute would probably have been equivalent to about 39 or 40 per cent as against the 35 per cent which had been proposed by the Senate during the preceding session, the 29 per cent finally agreed on in conference, and the 20 per cent proposed by the House in both its measures. The fabric rates of the Republican substitute rose rapidly, and while they represented a distinct reduction of the fabulous and excessive protection accorded under the Payne-Aldrich law, they probably would not have affected in any genuine way the real amount of protection accorded to domestic manufacturers.

When the time came for the preparation of a wool schedule likely to stand a good chance of becoming law, as was the case immediately after the presidential election of 1912, a serious test was offered with reference to the good faith of the Democratic party. If that party had acted sincerely during the two preceding sessions, it meant exactly what it said in the reductions of duty it then proposed. If it was insincere and hypocritical, it did not mean what it then proposed, and the course to be followed by it now that it had the chance of enacting something into actual law might be altered. There were undoubtedly a few members of the party who desired to see such a change in the policy of the organization and who would gladly have lent themselves to a scheme for putting the rates upon a basis higher than that which had been contemplated by the original Underwood bill. Chairman Underwood himself, however, had no intention of assenting to any such proposal. He was obliged to yield to public opinion within the party to the extent of granting hearings before the Ways and Means Committee with reference to the woolen schedule as well as the other schedules of the tariff, but it was evident throughout that he and his supporters on the committee had already made up their minds on the main issues. The hearings did indeed

develop some new and interesting facts, but these related only to the existence of divisions of opinion among manufacturers of woollens, and not to the actual condition of the industry or to its requirements. The testimony showed that the manufacturers were very desirous in most instances of securing free raw materials, and that they had hesitated to urge removal of duties only because they feared that they might thereby break up the "unholy alliance" which had long existed between themselves and the shepherds, thus losing the support of the latter and sacrificing the votes of the senators from the sheep-growing states. When, however, it became evident that no amount of manipulation would probably suffice to "hold the party in line," so that a genuine revision of the wool and woollen schedule was assured, manufacturers hastened to seek the remission of duties which they had long desired. The result, nevertheless, would not have favored their claims, had the members of the committee been left entirely to themselves. It had been found, during the two sessions preceding, that a very strong sheep-growing interest existed in Texas, Ohio, and other regions now safely Democratic, and it was not desired to push the argument to extremes on that account. President Wilson, however, had long been of the opinion that the absolute remission of the duty on wool was fundamental to the real reformation of the wool and woollen schedule. Before the Ways and Means Committee had finally reached any conclusions, it was called into consultation with the Executive, and as a result the proposed rate of 20 per cent, or perhaps of 15, on raw wool was eliminated, and that article was placed upon the free list. This action was taken very shortly before the date set for the reporting of the tariff bill had arrived, and it was the prevailing view that, for many reasons, no postponement of that date would be wise. Consequently a hasty readjustment of the rates on fabrics and intermediate products had to be made, in order to make due allowance for the removal of the tariff on raw wool, since this tariff had been used as a basis in building up the duties of the paragraphs relating to manufactures. The result was to leave the schedule in a rather disjointed and unsatisfactory state. While wool was free, tops, yarns, etc., remained at somewhat disproportionately high levels.

As has already been seen the general rate of duty established by the completed schedule would work out at about 13 per cent, as against 56 per cent under the old law. This, however, includes both free and dutiable imports, the actual rates on dutiable goods being cut to no such extreme degree. Table III furnishes a brief digest which affords an outline of some chief items in the schedule, equivalent ad valorem rates being computed in each instance:

TABLE III

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule K—Wool, and manufactures of:				
Raw wool.....		43.61	Free.....	Free
Yarns.....		79.44	18 per cent	18.00
Blankets.....		72.60	30 per cent	30.00
Flannels for underwear.....		93.29	30 per cent	30.00
Women's and children's dress goods.....		99.79	35 per cent	35.00
Ready-made clothing and wearing apparel.....		79.56	35 per cent	35.00
Webbings, suspenders, braces, etc.....	50 cents per pound			
	+60 per cent....	82.07	35 per cent	35.00
Aubusson, Axminster, etc., carpets.....	60 cents per square			
	yard +40 percent....	64.62	35 per cent	35.00
Saxony, Wilton, etc., velvet carpets.....	60 cents per square			
	yard +40 percent....	69.38	35 per cent	35.00
Brussels carpets.....	44 cents per square			
	yard +40 percent....	69.45	25 per cent	25.00
Tapestry velvet carpets.....	40 cents per square			
	yard +40 percent....	62.05	30 per cent	30.00
Tapestry Brussels carpets.....	28 cents per square			
	yard +40 percent....	88.53	20 per cent	20.00
Treble ingrain carpets.....	22 cents per square			
	yard +40 percent....	60.94	20 per cent	20.00
Druggets.....	22 cents per square			
	yard +40 percent....	68.17	20 per cent	20.00

IV

In dealing with the cotton schedule a different problem was presented, both politically and economically. Politically there had been comparatively little trouble with the woollen schedule. True, as we have seen, the raw wool issue had caused some moments of anxiety to Democrats who were brooding over the question of future elections in Ohio and Texas, but gloomy thoughts of loss of votes at congressional elections or in presidential primaries had finally been banished from the minds of the leaders, while the absence of woollen factories in the states where Democratic majorities were largest had relieved the tariff patriots of the suffering and discomfort to which their Republican confrères from the North

had been subjected four years earlier. The cotton problem was quite different, however, there being a large and powerful industrial interest connected with cotton manufacturing in the southern states.

The cotton schedule was courageously taken in hand immediately after the woolen schedule had been disposed of in the 62d Congress. A bill making some substantial reductions in cotton rates was reported by the Ways and Means Committee in June, 1911, after a sharp passage at arms with the allied cotton manufacturers of the North and South, the duty of struggling with the southern legislators in charge of the tariff having been shrewdly committed to the representatives of southern mills who formed a "tariff committee" for that purpose. As yet, it was believed that the tariff reform idea was merely germinating and the manufacturers, although good Democrats in local and state politics, believed that they could carry their point by threatening the terrible results that might happen in national elections. They did not scruple to apply this spur to the Ways and Means Committee, but with very little result. True the cotton tariff as amended did not attempt anything like the reductions that had been included in the new woolen schedule, but on the other hand the rates on cotton in the old act had never been anything that could compare with those of the woolen schedule. Whereas the rates of the latter were cut from fabulous levels averaging in practice something like 75 per cent, to an average of possibly not more than 45 per cent under the new bill, the rates of the cotton schedule were cut from an average of about 47 per cent to about 28 per cent. It was asserted on the floor of Congress that in this cut an effort had been made to protect the southern mills by keeping rates of duty high upon their product, while reducing them upon the finer goods turned out by New England establishments. A comparison of the schedules does not sustain this view, although it is true that the coarse cottons of the southern mills were successfully manufactured in competition with foreign goods and needed no protection, so that any duty on them was a far greater safeguard to the manufacturer than a much higher rate on the finer products would have been to his New England associates. It was charged,

also, that the rates of the tariff were so shaped in the process of shifting from a partly specific to a completely ad valorem basis as to enhance, relatively speaking, the rates of duty on the coarse goods aforesaid; but this, too, so far as it occurred, was manifestly not intended as a sectional discrimination. The cotton tariff was reasonably fair, although by no means so courageous a reduction of protection as was the new woolen schedule.

The cotton schedule, as it passed the House, was not open to much criticism in the session of 1910-11. But when it reached the Senate, it was put into an objectionable condition by the addition of a so-called revision of the chemical schedule, the pretense being that this revision of the rates on chemicals was necessary in order to give the cotton producer a cut in his raw materials that would relieve him of costs in the same degree that he had been deprived of earnings. The bill as thus amended and passed was wholly indefensible, owing to the careless work done in hastily redrafting the chemical sections, so that as it reached the President it was a botched-up piece of legislative patchwork, rarely equaled in the history of tariff-juggling. President Taft was amply warranted in vetoing the bill, and this he promptly did.

With the reassembling of Congress in December, 1911, it was determined to defer the cotton schedule until after other features of the tariff had been disposed of, particularly as President Taft had assigned as a special reason for his veto the fact that the Tariff Board was at the time engaged upon a study of the cotton situation. The renewal of any attempt to revise the cotton schedule was therefore deferred until the spring of 1912, when the cotton report of the Tariff Board finally made its appearance. This report proved to be a considerable surprise to most readers. In view of the fact that the wool and woolens report had been hidebound and reactionary, carefully avoiding any but incidental reference to the tariff and laying the foundation for the maintenance of excessive rates, it had been expected that the cotton report would parallel it. The contents of the latter document did not fulfil these predictions, inasmuch as it sustained the idea of much greater reductions in the schedule than those which had been planned by the Underwood bill the season previous. Consistency,

however, as well as the fact that much of the Tariff Board's work was evidently untrustworthy, even had the fundamental fallacy of comparative cost of production been accepted, forbade the utilization by the House committee of any of the material thus submitted by the Board. The original Underwood cotton tariff bill was consequently reported to the House of Representatives, and was again passed in exactly the same form in which it had originally been introduced. Action in the Senate later proved to be of little use, inasmuch as it was well known that President Taft would veto the bill. Like the wool bill, however, this bill afforded the basis for the subsequent action of the House of Representatives in dealing with the cotton schedule in the new tariff, when the time came to report the latter.

Yet there was a significant aspect of the second passage of the cotton tariff bill in the 62d Congress. As has been noted, Republicans had offered a wool revision measure as a substitute for the plan put forward by the Democratic Ways and Means Committee in connection with that schedule. This substitute, as already seen, had established very high rates and the assertion had been made that they represented the proper inference to be drawn from the report of the Tariff Board on the woolen schedule. When the report of the Tariff Board on cottons was issued, it was seen at once that consistency required the introduction of a tariff bill modifying the cotton schedule, which should be "in accordance with" the findings of the Board. The findings of the Board were not clear nor consistent, with reference to either the wool or cotton schedules, but they were more intelligible in connection with the latter than with the former, the chief difficulty being that the investigations of the Board had extended to only a few of the items in the schedule. On these, as already noted, the apparent inference to be drawn was in favor of very low rates of duties. Consequently, the duty of the Republicans seemed to be that of presenting a bill making lower rates even than those of the Underwood measure, but this they were exceedingly loath to do. Representative Hill of Connecticut finally obtained from his colleagues a partial permission to draft a revision measure, but even that was subsequently withdrawn, and he was obliged to proceed without

the cordial co-operation of his colleagues of the old-line group of Republican Bourbons in the lower chamber. With the approval of some of the radicals of the party, however, Mr. Hill proceeded to shape a bill of the kind referred to—an effort in which he received the assistance of representatives of the Tariff Board. The outcome was a bill, establishing in many instances very low rates of duties, which was pronounced by his colleagues to be unavailable

TABLE IV

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule I—Cotton manufactures—				
Waterproof cloth composed of cotton or other vegetable fiber, whether composed in part of India rubber or otherwise . . .	10 cents per square yard + 20 per cent	50.56	25 per cent	25.00
Nottingham lace window curtains, nets, nettings, etc.		52.04	35, 40 and 45 per cent	35, 40 and 45
Clothing, ready-made	50 per cent	50.00	30 per cent	30.00
Shirt collars and cuffs	45 cents per dozen + 15 per cent	64.03	30 per cent	30.00
Plushes, velvets, etc.		51.15	40 per cent	40.00
Handkerchiefs		59.27	30 per cent	30.00
Stockings, hose and half-hose		75.38	20 to 50 per cent	20 to 50
Men's and boys' knitted gloves	50 cents per dozen + 40 per cent	89.17	35 per cent	35.00
Underwear of every description		60.28	30 per cent	30.00
Cotton table damask	40 per cent	40.00	25 per cent	25.00
All other manufactures of cotton	45 per cent	45.00	30 per cent	30.00
Schedule J—Flax, hemp, and jute, and manufactures of:				
Flax, not hackled or dressed	\$22.40 per ton	7.21	Free	Free
Hemp, not hackled or dressed	\$22.50 per ton	10.45	Free	Free
Single jute yarns not finer than 5 lea or number	1 cent per pound + 10 per cent	26.90	15 per cent	15.00
Cables or cordage of hemp, tarred or untarred	2 cents per pound	17.83	1 cent per pound	9.23
Hose, hydraulic or flume	15 cents per pound	15.37	7 cent per pound	9.23
Oilcloths for floors		44.29	20 per cent	20.00
Handkerchiefs composed of flax, hemp, etc.	50 per cent	50.00	35 per cent	35.00
All woven fabrics, n.s.p.f.	45 per cent	45.00	35 per cent	35.00

as a party measure, while experts in the cotton trade regarded it, commercially speaking, as absurd or impossible. The bill did not even receive the support of many Republicans on the floor, and was practically a fiasco, serving only to establish the insincerity of the Republicans with reference to the operations of the Tariff Board itself. In another way the bill doubtless had an effect of some importance, since it tended to set the pace for the Democrats

in the final tariff revision which was carried through during the spring and summer of 1913. Otherwise, the work of the 62d Congress on the cotton schedule was purely introductory and preliminary, as had been the case in regard to the revision of the rates of duty on wool and woolsens.

While, as already seen, the final average cut on cottons was from 45.60 per cent in the old tariff to about 30 per cent or less in the new, a fairer idea of the change is obtained from representative comparisons in Table IV.

V

Prior to the final enactment of a tariff measure, preliminary efforts to secure a revision of duties had been made also with respect to the important metal schedule, although this schedule was undertaken subsequently to the textile duties. Not until the opening of the second session of the 62d Congress in December, 1912, was the subject actively taken up by the Ways and Means Committee. Shortly before the beginning of Congress for this second session, some preparations had been made, and at the beginning of January, 1913, a bill greatly reducing the rates on metals was reported from the Ways and Means Committee to the House. This bill was ultimately passed by the House with comparatively little discussion, and without any serious effort on the part of Republicans to substitute a plan of their own. When the bill reached the Senate, it received serious attention, progressive Republicans announcing that they were in general sympathy with the ideas of the measure, although they desired modifications. Amendments, some of which would have actually reduced the rates still further, while others would have implied a moderate increase in certain of the House rates, were offered by Senator Cummins of Iowa and by others who either were not committed, or were opposed, to the ultra-high tariff program of the party managers. Practically none of these suggested changes were accepted, and the bill was finally adopted in the Senate in its nearly original form. Unfortunately, political tricksters, who feared that President Taft might make up his mind to accept the proposed bill on account of the generally admitted need of reductions in the iron and steel

schedule, had succeeded in forcing into the measure an amendment calling for a repeal of certain provisions in the reciprocity law of the preceding year. House Democrats were not willing to assent to this amendment and it consequently proved impossible to obtain an agreement between the two Houses with regard to this schedule. In fact, no very serious effort to secure such an agreement was made for the reason of political expediency already stated, so that the iron and steel revision, although having a somewhat different history from its predecessors relating to cotton and wool, ultimately met precisely the same fate which had befallen those two bills. It, like the others, simply served a purpose in outlining the position of the party responsible for it, and in committing that party to a program from which it could not subsequently retreat with credit, even had it been inclined to do so.

The work, however, had not been entirely wasted. When the Underwood bill was presented to the House in 1913, it was found that this schedule departed in but a few particulars from the measure which had been passed by the House and had been returned from the Senate about a year before. A few changes here and there resulted from a feeling that enough had not been done in lowering the rates in the project of 1912, or were inserted as a concession to critics. The total of these alterations was probably less than that of the changes in any of the other schedules upon which preliminary action had been forced. It was not until the bill went from the House to the Senate that a serious alteration in the scope of the metal schedule occurred.

In the last analysis, the iron and steel schedule, after being considerably debated between House and Senate, owing to the innovations and changes made in the upper chamber, was greatly reduced as compared with the level of rates existing at the time tariff revision was undertaken. Iron ore, of course, went to the free list, and the same treatment was given to pig iron and wrought and cast iron. The heavy products of the furnace, such as slabs, blooms, etc., were made free, while structural shapes were given only 10 per cent, boiler and other plate 12 per cent, and steel bars 8 per cent. Steel rails were placed unreservedly upon the free list. Some reductions were also made in the sections of the

steel schedule dealing with manufactured products such as cutlery and machinery of various classes, automobiles, and other articles involving a large application of human labor and the use of highly specialized means of production. Probably the least courageous portion of the steel schedule was seen in the sections referring to metals other than iron and steel, such as lead and zinc and their products. Considerable rates of duty were retained on these, lead being left at 25 per cent as against $2\frac{3}{8}$ cents per pound under the Payne-Aldrich law, while block zinc was placed at 15 per cent against $1\frac{3}{8}$ cents per pound. Aluminum was cut to 25 per cent as against 7 cents per pound under the Payne-Aldrich act. But with the exception of some few items in which special interests possessing great strength in Congress were successful in retaining protection, the revision of the iron and steel schedule was thorough, not to say drastic, the average duty retained being probably about 19 per cent as against 35 per cent in the act of 1909. The comparison in Table V will furnish a clearer idea of the changes.

TABLE V

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule C—Metals and manufactures of:				
Pig iron.....		9.03	Free.....	Free
Slabs.....	4/10 cent per pound.....	17.79	Free.....	Free
Beams, girders, joists, valued above 9-10 cents per pound.....	4/10 cent per pound.....	23.18	10 per cent	10.00
Antifriction balls, ball bearings.....	45 per cent.....	45.00	35 per cent	35.00
Tin plates.....	1 2/10 cents per pound.....	26.74	15 per cent	15.00
Wire.....	40 per cent.....	37.64	15 per cent	15.00
Motor cycles.....	45 per cent.....	45.00	25 per cent	25.00
Razors and parts of.....		72.36	35 and 55 per cent	35.00
Copper in plates, sheets, etc.....	2½ cents per pound	10.82	5 per cent	5.00
Lead in sheets, pipes, etc.....	2½ cents per pound	40.70	25 per cent	25.00

VI

In the preliminary efforts at tariff revision, attention had also been paid to the chemical schedule. This schedule had been the subject of a fictitious and insincere attempt at modification, when during the Senate debate, amendments designed to change the rates on chemicals were attached to the cotton tariff bill. The

revision had been so hastily and unsatisfactorily carried through that it had given the President good ground for a sharp veto message. The House of Representatives was probably led to take up the chemical schedule as a result of the unsatisfactory character of the work which had been done in the Senate during the preceding session and the discredit which had consequently come to the party as a result thereof. At all events the chemical schedule was taken under consideration in December and January, 1912-13, and within a few weeks a chemical schedule revision bill was reported. The method of treatment in this bill differed in some important particulars from that adopted in the wool and cotton measures and in certain respects from that in the iron and steel schedules which had gone before. All of these other bills had been framed without reference to tariff board reports or "scientific" investigation. In framing the chemical schedule, a different situation was encountered. Owing to the technical difficulty of the subject, the structure of the chemical schedule had not been changed for about thirty years, practically nothing having been done with regard to its classifications since about 1882. Republican tariff revisionists had simply varied the rates from time to time or moved a few commodities back and forth from one paragraph to another, but they had never made any thorough study of the situation. The fiasco in the Senate connected with the alleged revision of the chemical schedule showed little more than a horizontal reduction in existing rates without changes in the descriptions of articles. This was totally unsuited to the needs of the situation. Few industries have made such progress, or have undergone such extensive and drastic mechanical changes in the past thirty years as has the chemical industry. The classifications of the tariff were wholly out of date, and many new chemical products, the results of scientific discovery and invention, were either not listed at all or were artificially classified under obsolete and almost meaningless captions. This situation was speedily perceived by the sub-committee of the Ways and Means Committee to which the subject was intrusted. At the same time it was learned that the Tariff Board had allowed an introductory investigation of the chemical schedule, largely devoted to classification and based upon scientific principles,

to be carried on in a neglected and inadequate way for some two years preceding. After some negotiation the Ways and Means Committee ultimately obtained the results of this tariff inquiry and adopted many of the changes in grouping and nomenclature which were suggested by it, although these did not receive the indorsement of the Tariff Board itself at any time.¹ The bill ultimately reported to the House of Representatives and passed by it on February 21, 1912, was however based upon the reclassification which had thus been developed. Nevertheless it received no favorable consideration in the Senate and was finally dropped by

TABLE VI

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule A—Chemicals, oils, and paints:				
Boric acid.....	3 cents per pound	78.70	$\frac{1}{2}$ cent per pound ...	21.43
Medical preparations not containing alcohol, in n.s.p.f.....	25 per cent.	25.00	15 per cent	15.00
Alum.....	$\frac{1}{2}$ cent per pound	40.52	15 per cent	15.00
Cream of tartar.....	5 cents per pound	25.45	2½ cents per pound ...	17.86
Blackening.....	25 per cent.	25.00	15 per cent	15.00
Drugs.....	$\frac{1}{2}$ cent per pound +10 per cent...	12.54	10 per cent	10.00
Glue, valued between 10 and 25 cents per pound.....	25 per cent.	25.00	15 per cent	15.00
Olive oil.....	50 cents per gallon	35.18	30 cents per gallon ...	21.05
Red lead.....	2½ cents per pound	60.35	25 per cent	25.00
Borax, refined.....	2 cents per pound	21.22	$\frac{1}{2}$ cent per pound ...	1.31

that body. When the time came for real tariff action in 1913, the Ways and Means Committee revived the old form of bill, which had been adopted a year earlier, made a few changes, and incorporated it into the new measure. Little alteration was made by the Senate and the schedule was ultimately accepted in the form, greatly revised as compared with the act of 1909, which had been thus given to it. Many of the most interesting changes in the chemical schedule are thus matters of classification and as such will need discussion in a subsequent article, where the working of the tariff is dealt with. At this point it suffices to note that the average rate of the new schedule was about 19 per cent, or nearly

¹ *Cong. Record*, 62d Congress, 2d sess., p. 2406.

the same as under the old law, while the brief comparison in Table VI will afford some idea of the changes in detail.

VII

One of the most notable sections of the new tariff law is to be found in Schedule G relating to agricultural products and provisions. It was in this schedule that the greatest lack of sincerity and courage had been expected owing to the belief that the influence of the farm element would be strongly exerted to maintain protection; while on the other hand, the inhabitants of cities, persons with fixed salaries, and consumers generally were asking for some decided measure of relief from high prices for foods. The only preliminary attention that had been given to the subject was found in the so-called Farmers' Free List bill, adopted two years before, in which a list of articles supposed to be largely used by farmers in the management of their lands had been relieved of duties. It had been planned to introduce in Congress a salaried man's free list bill, but while there was much talk of something of the sort, nothing was ever done.

The tariff of 1913, therefore, was the first real effort to deal with the subject in a thorough manner—indeed in any manner that could afford a gauge of the determination and earnestness of those at work on the subject. In spite of very serious opposition, the final bill contained some large reductions of duty. Meats were unreservedly placed on the free list, wheat and potatoes being likewise treated, although with the reservation that if other countries should levy rates of duty upon our products we should feel free to impose retaliatory rates of equal amount. Other grains were either made free or were reduced to a low-tariff level, while fruits were given a sharp cut and vegetables of various kinds placed upon a footing of only moderate protection. If a removal of tariff duties could accomplish the desired object of lowering the cost of living, the revision thus provided for must certainly have attained the end sought. The agricultural schedule, in fact, was given about as thorough treatment as was accorded to any throughout the whole range of the tariff. There were, to be sure, some who hoped that the reductions would go even farther than they did, but they

could hardly argue for further cuts in the face of the specious and apparently well founded contention that the farmer was entitled to as much protection as any other member of the community and ought to receive at least the average rates that were accorded to other producers throughout the tariff. Barring purely theoretical considerations, and omitting from account the fact that no good ground can ever be assigned for a belief in duties upon food products whose production is subject to the law of diminishing returns, there was not much to say on this point, and when a general cut had been provided for upon a basis comparable with that applied in other schedules it was generally felt by party men that enough had been done and that more could not reasonably be asked by any except a doctrinaire advocate of free trade. The comparisons in Table VII, with equivalents, will show what was done in Schedule G.

TABLE VII

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule G—Agricultural products and provisions:				
Cattle, 1 year old or over—				
Valued at not more than \$14 per head.....	\$3.75 per head	27.58	Free.....	Free
Valued at more than \$14 per head.....	27½ per cent.....	27.50	Free.....	Free
Horses—				
Valued at \$150 each or less.....	\$30 per head	32.03	10 per cent.....	10.00
Valued at over \$200 each	25 per cent.....	25.00	10 per cent.....	10.00
Sheep—				
Less than 1 year old.....	75 cents per head..	18.78	Free.....	Free
1 year old or over.....	\$1.50 per head	14.13	Free.....	Free
Barley.....	30 cents per bushel	43.05	15 cents per bushel	23.08
Macaroni, vermicelli, etc.....	1½ cents per pound	34.25	1 cent per pound	23.81
Rice, cleaned.....	2 cents per pound	54.05	1 cent per pound	33.33
Wheat.....	25 cents per bushel	35.05	Free.....	Free
Cheese.....	6 cents per pound	31.79	20 per cent.....	20.00
Eggs.....	5 cents per dozen	36.38	Free.....	Free
Hay.....	\$4 per ton.....	43.21	\$2 per ton.....	26.67
Apples, peaches, quinces, cherries, plums, and pears, green or ripe ..				
25 cents per bushel	20.28		10 cents per bushel	8.33
Figs.....	2½ cents per pound	51.53	2 cents per pound	42.11
Walnuts, not shelled.....	3 cents per pound	40.55	2 cents per pound	28.66
Poultry, live.....	3 cents per pound	13.10	1 cent per pound	6.67
Mustard.....	10 cents per pound	37.60	6 cents per pound	23.08
Vinegar.....	7½ cents per gallon	33.03	4 cents per gallon	17.39

In this connection should likewise be noted the remarkable action taken in practically wiping out the old sugar schedule by providing for an immediate large reduction of duties and for placing of the article on the free list at the end of three years.

VIII

Schedule J dealing with hemp and flax was one of the few that did not receive preliminary treatment at the hands of the Ways and Means Committee. There has always been less interest in this schedule, taken as a whole, than in cotton or woollens, partly because it deals in a large degree with luxuries or articles which could not by any possibility be considered as necessary items in consumption. This remark does not apply of course to all of the items in the schedule, some of them, such as cotton bagging, being assigned an undue or disproportionately great importance by southern members as well as by others, but in the main it correctly represents the general state of things. Schedule J, therefore, was regarded as a group of duties whose revision might with entire propriety and expediency be deferred to the future, and this policy of postponement was in practice adopted, no hint of the treatment to be assigned it being given until the complete tariff bill made its appearance at the opening of the special session in April, 1913. As then reported, Schedule J provided for a very material cut in duties, the rates on raw flax and hemp which had been \$22.50 per long ton being removed, while more than corresponding reductions were made in linens and other fabrics which fell within the scope of this provision. It is probable that these reductions were not so great as might have been made, had it not been for the strong feeling on the part of members of Congress that a moderate rate of duty was entirely justifiable from a revenue standpoint, inasmuch as the articles in question could probably be classed as luxuries and were consumed by persons who could well afford to pay the enhanced prices due to the imposition of substantial tariff duties. The flax and hemp schedule, moreover, had never been subjected to very serious criticism and hence there was a disposition to avoid drastic action regarding it.

In treating the silk schedule an even more clear-cut case for the application of democratic policy was presented than in the flax and hemp schedule. Silks manifestly are to be classified as luxuries and have so figured in every tariff grouping of past years. They have been from the beginning of tariff taxation subject to very considerable rates of duty imposed for revenue purposes, with

only a secondary view to encouraging the production in the United States, which has never been so extensive as it has been in other lines of textile manufacture. It was quite early decided, therefore, not to lower in any very marked degree the rates of the silk schedule, but to let them rest upon the old basis in so far as concerned their percentage relation to value. Under the Payne-Aldrich tariff, the silk schedule had figured at about 53 per cent, and it was determined to keep this in the new rates of duty well up to 50 per cent. The principal change which appeared when the bill was reported was the placing of the silk schedule upon an ad valorem basis primarily, the old specific duties so pleasing to manufacturers because of the stable protection they afforded and the minimum of inquisitorial annoyance which grew out of them being abandoned in favor of ad valorem equivalents. But these ad valorem equivalents were allowed to run upon a practically uniform and even basis throughout most of the structure of the schedule, so that at least in intent, there was but scant departure from the ideas of the Payne-Aldrich measure. An effort on the part of the Senate to reconvert these rates to a specific basis, which was earnestly urged in the hearings before the Finance Committee, was met in conference by strenuous resistance from the House, so that in the final bill the ad valorem method of levy was retained. Some representative items in the silk schedule work out as in Table VIII.

TABLE VIII

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule L—Silk and silk goods:				
Spun silk or Schappe silk yarn		37.00	35 per cent	35.00
Sewing silk, twist, floss, etc.		25.00	15 per cent	15.00
Silk goods, n.s.p.f., woven in the piece		54.89		50.00
Handkerchiefs or mufflers, hemstitched	60 per cent	60.00	50 per cent	50.00
Ribbons (n.s.p.f.), bandings	50 per cent	50.00	45 per cent	45.00
Artificial silk yarns		41.75	35 per cent	35.00

IX

Schedule B included within its scope provisions on the two important classes of articles—earthenware and china on the one hand, and glass of all kinds on the other. While other and minor

provisions were contained in the schedule, these were by far the most significant. On both window and plate glass, rates had been practically prohibitive in the past and as a result importations had been impossible, except in a few specified items, save on those occasions when as a result of the operations of manufacturing combines prices had been raised to an exorbitant point so that importations, even under the excessive tariffs, were resorted to as a means of relief. The general drift of the changes thus made can be understood from the fact that ordinary window glass was reduced from $1\frac{3}{8}$ cents per pound to $\frac{7}{8}$ cents per pound on pieces not over 150 square inches; while ordinary polished plate glass was cut from $22\frac{1}{2}$ cents per square foot to 12 cents on small sheets not exceeding 720 square inches, with corresponding reductions on other sizes. These reductions were made on the ground that the articles affected by them were necessary items of use and that relief to the consumer demanded a cut in the rates of duties levied upon them. In dealing with earthenware and china a different point of view was adhered to, the belief being entertained that the rates on these items were, in the main, duties levied upon luxuries and hence entirely within the scope of party policy. It was contended that there was, therefore, ample justification for the maintenance of the duties at a level very nearly as high as that of the Payne-Aldrich tariff. Only on earthenware goods of the lowest grades was any considerable reduction made, it being argued that on these items at least concessions should be made to the supposed necessities of consumers. The general level of the schedule in the end was fixed at about 32 per cent, as compared with 50 per cent under the Payne-Aldrich law. Few changes were made in the Senate, and of these few the majority were altered again in conformity to the House provision, when the measure reached conference committee.

Table IX furnishes a brief comparison of items and gives a clearer idea of the work done on Schedule B.

Some interesting changes were made likewise in the paper schedule (M) as the comparisons in Table X will show.

A few of the principal changes in the sundries schedule (N) are summed up in Table XI.

The progress of the tariff bill through the Senate had been expected to give rise to serious difficulty. After the House of Representatives had framed the new schedules upon the principles already outlined the bill was sent to the upper chamber (May 8) and was there taken under advisement in the Finance Committee,

TABLE IX

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule B—Earths, earthenware, and glassware:				
Fire brick, not glazed, weighing not more than 10 pounds each	\$1.25 per ton	31.07	10 per cent.	10.00
Quarry tiles	45 per cent.	45.00	20 per cent.	20.00
China clay or kaolin	\$2.50 per ton	38.51	\$1.25 per ton	19.23
Fluor spar	\$3 per ton	107.94	\$1.50 per ton	50.00
Earthenware—				
China, painted, etc.	60 per cent.	60.00	55 per cent.	55.00
Common	25 per cent.	25.00	15 per cent.	15.00
Window glass, not exceeding 150 square inches valued at more than 1½ cents per pound	1½ cents per pound	38.12	¾ cent per pound	25.00
Plate glass, cast, polished, above 720 square inches	22½ cents per square foot	78.17	12 cents per square foot	42.67

TABLE X

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule M—Pulp, papers, and books:				
Printing paper, valued at over 2½ cents per pound		15.80	12 per cent	12.00
Copying paper, stereotype paper, etc.		42.33	30 per cent	30.00
Bags, envelopes, etc.	5 cents per pound +30 per cent	49.92	35 per cent	35.00
Surface-coated paper		50.00	40 per cent	40.00
Parchment and imitation parchment papers	2 cents per pound +10 per cent	47.94	25 per cent	25.00
Photographic paper		28.99	25 per cent	25.00
Writing paper		45.13	25 per cent	25.00

continuing in the hands of that body until June 20. The character of the work done in the Finance Committee, the considerations by which it was controlled, and finally the character and meaning of the Senate debate upon the revised bill and the subsequent discussion in conference committee between the two houses must

be deferred to a later discussion. At this point, however, it is desirable to indicate the changes through which the measure passed in the Finance Committee, on the floor, and in the final conference. These may best be summarized in tabular form as in Table XII, the table presented being intended to show with reference to every article whose rate was changed, the action of the

TABLE XI

ITEM	ACT OF 1909		ACT OF 1913	
	Rate	Equivalent ad Valorem Per Cent	Rate	Equivalent ad Valorem Per Cent
Schedule N—Sundries:				
Trimmed hats.....	50 per cent.....	50.00	45 per cent.....	45.00
Brooms.....	40 per cent.....	40.00	15 per cent.....	15.00
Gunpowder (under 20 cents per pound).....	2 cents per pound	18.31	Free.....	Free
Matches, friction or lucifer, in boxes containing not more than 100 matches per box.....	6 cents per gross..	27.59	3 cents per gross..	14.52
Furs not on the skin.....	20 per cent.....	20.00	15 per cent.....	15.00
Haircloth known as hair seating cloth.....	20 cents per square yard.....	14.25	15 cents per square yard.....	10.71
Indurated fiber ware.....	35 per cent.....	35.00	25 per cent.....	25.00
Jewelry.....	.....	75.74	60 per cent.....	60.00
Precious stones, uncut.....	Free.....	.....	10 per cent.....	10.00
Manufactures of leather, n.s.p.f.	40 per cent.....	40.00	35 per cent.....	35.00
Manufactures of straw and grass....	35 per cent.....	35.00	25 per cent.....	25.00
Manufactures of india rubber.....	35 per cent.....	35.00	10 per cent.....	10.00
Matting made of cocoa fiber or rattan.....	6 cents per square yard.....	21.41	5 cents per square yard.....	19.35
Pencils, lead.....	45 cents per gross +25 per cent....	38.88	25 per cent.....	25.00

House, the final action of the Senate, and the ultimate decision of the conference committee. It is worth while to remark in this connection that the work of the conference committee as to all of these rates was ultimately accepted by both Houses, and that on none of them was it necessary to revise or rescind the action first decided on.

TABLE XII
SCHEDULE A—CHEMICALS, OILS, AND PAINTS

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
I	Gallic acid	4 cents per pound	7 cents per pound	6 cents per pound
I	Oxalic acid	2 cents per pound	1½ cents per pound	1½ cents per pound
I	Pyrogallic acid	10 cents per pound	15 cents per pound	12 cents per pound
I	Tannic acid and tannin	4 cents per pound	5 cents per pound	5 cents per pound
403½	Alizarin, natural or synthetic, etc.	10 per cent.	Free	Free
14	Compounds of caffeine	15 per cent.	25 per cent.	25 per cent
15	Calomel, corrosive sublimate, etc.	15 per cent.	20 per cent.	15 per cent
460	Dead and creosote oil	5 per cent.	Free	Free
460	Anthracene and anthracene oil	5 per cent.	Free	Free
26	Compounds of pyroxlyn: Not polished or manufactured	15 per cent.	25 per cent.	25 per cent
	Polished or manufactured	35 per cent.	40 per cent.	40 per cent
	Extracts and decoctions of—			
31	Nutgalls and Persian berries	Free	¾ cent per pound	¾ cent per pound
31	Sumac	Free	1 cent per pound	1 cent per pound
37	Crude chicle	20 cents per pound	15 cents per pound	15 cents per pound
37	Dextrine made from potato starch	¾ cent per pound	1½ cents per pound	1½ cents per pound
40	Licorice root, ground	¼ cent per pound	10 per cent.	10 per cent
46	Alizarin assistants, etc.	15 per cent.	25 per cent.	25 per cent
46	Flaxseed or linseed oil	12 cents per gallon	10 cents per gallon	10 cents per gallon
46	Olive oil	20 per cent.	20 cents per gallon	20 cents per gallon
53	Ultramarine blue, valued at 7 cents per pound or less	15 per cent.	1 cent per pound	15 per cent
62	Lithopone and white sulphide of zinc	10 per cent.	15 per cent.	15 per cent
65	Chlorate of potash	1 cent per pound	Free	¾ cent per pound
584	Cyanide of potash	1½ cents per pound	Free	Free
67	Perfumed toilet soaps	40 per cent.	30 per cent.	30 per cent
67	Medicinal soaps	30 per cent.	20 per cent.	20 per cent
609	Cyanide of soda	1½ cents per pound	Free	Free

SCHEDULE B—EARTHS, EARTHENWARE, AND GLASSWARE

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
452½	Cement, roman, Portland, and other	5 per cent.	Free	Free
76	White non-staining Portland cement	5 per cent.	10 per cent.	10 per cent
537½	Limestone rock asphalt	25 cents per ton	Free	Free
	Asphaltum and bitumen	50 cents per ton	Free	Free
79	Mica unmanufactured: Valued not above 15 cents per pound	30 per cent.	4 cents per pound	4 cents per pound
	Valued above 15 cents and not above 75 cents	30 per cent.	25 per cent.	25 per cent
	Valued above 75 cents per pound	30 per cent.	20 per cent.	25 per cent
80	Stoneware and earthenware crucibles	15 per cent.	20 per cent.	15 per cent
83	Manufactures of carbon, n.s.p.f.	15 per cent.	25 per cent.	20 per cent
84	Carbons for flaming arc lamps	40 cents per 100 feet	30 per cent.	30 per cent
86	Goblets or other glassware, cast or pressed	30 per cent.	45 per cent.	30 per cent
90	Cast polished plate glass over ¼ inch thick	6 cents per foot	30 per cent.	6 cents per foot
	Do	8 cents per foot	30 per cent.	8 cents per foot
	Do	12 cents per foot	30 per cent.	12 cents per foot
94	Lenses of glass or pebble	30 per cent.	25 per cent.	25 per cent
94	Strips of glass, etc.	20 per cent.	25 per cent.	25 per cent
95	Opera and field glasses, etc.	30 per cent.	35 per cent.	35 per cent
96	Surveying instruments, etc.	30 per cent.	25 per cent.	25 per cent
498	Glass enamel, white, for watch and clock dials	Free	20 per cent.	Free

TABLE XII—Continued
 SCHEDULE C—METALS AND MANUFACTURES OF

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
522	Iron in pigs, iron kentledge spiegeleisen, wrought and cast scrap iron and scrap steel	8 per cent.	Free.	Free
	Ferromanganese.	15 per cent.	Free.	Free
105	Iron in slabs, blooms, etc.	8 per cent.	Free.	Free
105	Muck bars, bar iron, etc.	8 per cent.	5 per cent.	5 per cent
106	Structural shapes of iron or steel	12 per cent.	10 per cent.	10 per cent
107	Boiler or other plate iron or steel sheets of iron or steel com- mon or black, crucible plate steel and saw plates and skelp iron or steel.	15 per cent.	12 per cent.	12 per cent
108	Anchor and forgings.	15 per cent.	12 per cent.	12 per cent
109	Hoop, band, or scroll iron or steel	12 per cent.	10 per cent.	10 per cent
111	Iron or steel plates, strips, etc., galvanized, etc.	20 per cent.	15 per cent.	15 per cent
111	Tin plates, coated, etc.	20 per cent.	15 per cent.	15 per cent
615½	Steel ingots, cogged ingots, etc., made by the Bessemer or similar process.	10 per cent.	Free.	Free
112	Steel bars and shapes, made by the Bessemer or similar process.	10 per cent.	8 per cent.	8 per cent
112	Steel ingots, etc., made by the crucible, electric or cementa- tion process.	15 per cent.	12 per cent.	15 per cent
113	Steel wool or steel shavings.	20 per cent.	15 per cent.	20 per cent
114	Grit, shot, and sand.	30 per cent.	25 per cent.	30 per cent
116	Round iron or steel wire.	20 per cent.	15 per cent.	15 per cent
	Wire rope.	30 per cent.	25 per cent.	30 per cent
	Woven-wire cloth, etc.	20 per cent.	30 per cent.	15 per cent
	Manufactures of wire.	15 per cent.	25 per cent.	15 per cent
121	Automobiles, valued at— Less than \$2,000 and more than \$1,000.	45 per cent.	30 per cent.	30 per cent
	\$1,000 or less.	45 per cent.	15 per cent.	30 per cent
122	Motor cycles.	40 per cent.	25 per cent.	25 per cent
125	Nuts, or nut blanks, and washers	15 per cent.	5 per cent.	5 per cent
125	Bolts of iron or steel.	15 per cent.	10 per cent.	10 per cent
125	Spiral nut locks and washers.	35 per cent.	25 per cent.	30 per cent
126	Card clothing, when manufac- tured— With round iron or untempered round steel wire.	40 per cent.	10 per cent.	10 per cent
	With tempered round steel or plated wire, etc.	40 per cent.	30 per cent.	35 per cent
127	Cast iron pipe, etc.	12 per cent.	Free.	10 per cent
128	Sprocket and machine chains.	20 per cent.	25 per cent.	25 per cent
	above 75 cents.	30 per cent.	25 per cent.	25 per cent
133	Files, file blanks, rasps and floats of all cuts and kinds.	25 per cent.	20 per cent.	25 per cent
133	Hand cut files and files of pre- cision.	25 per cent.	35 per cent.	25 per cent
137	Needles, etc.	25 per cent.	20 per cent.	20 per cent
144	Wheels for railway purposes.	25 per cent.	15 per cent.	20 per cent
615½	Ingots, cogged ingots, etc.	10 per cent.	Free.	Free
145	Aluminum, aluminum scrap, etc.	25 per cent.	2 cents per pound	2 cents per pound
145	Aluminum in plates, etc.	25 per cent.	3½ cents per pound	3½ cents per pound
404½	Antimony ore and stibnite, etc.	10 per cent.	Free.	Free
148	Bronze powder, etc.	25 per cent.	8 cents per pound	25 per cent
148	Bronze or Dutch metal or alumi- num, in leaf.	25 per cent.	4 cents per 100 leaves.	25 per cent
152	Tinsel wire, lame or lahn.	10 per cent.	6 per cent.	6 per cent
152	Bullion and metal threads.	30 per cent.	25 per cent.	25 per cent
154	Lead-bearing ores.	½ cent per pound	½ cent per pound	½ cent per pound
163	Time detectors.	30 per cent.	15 per cent.	15 per cent

TABLE XII—Continued

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
164	Zinc-bearing ores.....	10 per cent.....	12½ per cent.....	10 per cent
165	Zinc in blocks, etc.....	10 per cent.....	15 per cent.....	15 per cent
169	Articles, in chief value of iron, steel, lead, etc.....	25 per cent.....	20 per cent.....	20 per cent

SCHEDULE D—WOOD AND MANUFACTURES OF

649	Wood unmanufactured, not specially provided for.....	15 per cent.....	Free.....	Free
174	Wood comprising the sides, tops, and bottoms of fruit boxes exported as fruit-box shooks, and reimported filled with fruit.....	7½ per cent.....	Free.....	Free
176	Toothpicks of animal substance	20 per cent.....	25 per cent.....	20 per cent

SCHEDULE E—SUGAR, MOLASSES AND MANUFACTURES OF

179	Sugar above 16 Dutch standard	1.9 cents per pound	*.....	*.....
182	Sugar refined and colored, etc...	2 cents per pound	*.....	*.....
182	Chewing gum.....	15 per cent.....	25 per cent.....	15 per cent

SCHEDULE F—TOBACCO AND MANUFACTURES OF

No changes.

SCHEDULE G—AGRICULTURAL PRODUCTS AND PROVISIONS

621	Cattle.....	10 per cent.....	Free.....	Free
189	Horses and mules, valued \$200 or less per head.....	\$15 head.....	10 per cent.....	10 per cent
621	Sheep.....	10 per cent.....	Free.....	Free
196	Oats.....	10 cents per bushel	6 cents per bushel	6 cents per bushel
196	Oatmeal and rolled oats.....	Free.....	33 cents per hundred weight.....	30 cents per 100 pounds
	Oat hulls.....	Free.....	9 cents per hundred weight.....	8 cents per 100 pounds
197	Rice flour and rice meal, etc....	½ cent per pound	½ cent per pound	½ cent per pound
646	Wheat.....	10 cents per bushel	Free.....	Free
200	Butter.....	3 cents per pound	2½ cents per pound	2½ cents per pound
201	Cheese.....	20 per cent.....	2½ cents per pound	20 per cent
203	Beets.....	10 per cent.....	5 per cent.....	5 per cent
485	Eggs.....	2 cents per dozen	Free.....	Free
208	Frozen eggs.....	2½ cents per pound	2 cents per pound	2 cents per pound
208	Egg albumen, frozen or liquid.....	3 cents per pound	1 cent per pound	1 cent per pound
428	Dried blood when soluble.....	1½ cents per pound	Free.....	Free
214	Peas, green or dried, in bulk.....	15 cents per bushel	10 cents per bushel	10 cents per bushel
214	Split peas.....	25 cents per bushel	20 cents per bushel	20 cents per bushel
214	Peas in cartons, etc.....	½ cent per pound	½ cent per pound	½ cent per pound
215	Decorative greenhouse plants, etc.....	25 per cent.....	15 per cent.....	15 per cent
217	Flaxseed or linseed, etc.....	20 cents per bushel	15 cents per bushel	20 cents per bushel
217	Seeds, n.s.p.f.....	10 per cent.....	5 cents per pound	5 cents per pound
221	Fish, in oil, except shellfish.....	25 per cent.....	25 per cent.....	25 per cent
223	Zante currants.....	2 cents per pound	1 cent per pound	1½ cents per pound
225	Lemons, limes, oranges, grapefruit, etc., in packages of a capacity—			
	Of 1½ cubic feet or less.....	18 cents per peck	½ cent per pound	18 cents per peck
	Exceeding 1½ and not exceeding 2½ cubic feet.....	35 cents per peck	½ cent per pound	35 cents per peck
	Exceeding 2½ cubic feet and not exceeding 5 cubic feet ..	70 cents per peck..	½ cent per pound	70 cents per peck
	Bananas.....	Free.....	10 cent per pound	Free

TABLE XII—Continued

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
233	Extract of meat, n.s.p.f.	15 cents per pound	10 cents per pound	10 cents per pound
233	Extract of meat fluid.	7 cents per pound	5 cents per pound	5 cents per pound
236	Chocolate and cocoa, sweetened, valued over 15 cents per pound, not over 20 cents per pound.	25 per cent.	2 cents per pound	2 cents per pound
240	Spices, cassia, cinnamon, etc., ground.	1 cent per pound	1 cent per pound and 20 per cent	1 cent per pound and 20 per cent
240	Bombay or wild mace.	8 cents per pound	18 cents per pound	18 cents per pound

SCHEDULE H—SPIRITS, WINES, AND OTHER BEVERAGES

253	Ginger ale, ginger beer, etc., in bottles containing less than $\frac{1}{2}$ pint.	18 cents per dozen	12 cents per dozen	12 cents per dozen
254	Bottles over one quart filled with mineral waters and imita- tions thereof.	10 per cent.	30 per cent.	10 per cent
	Bottles not over one quart.	10 per cent.	Free.	10 per cent
	Casks, barrels, and hogsheads containing mineral waters, etc.	5 per cent.	15 per cent.	5 per cent

SCHEDULE I—COTTON MANUFACTURES

255	Cotton thread or yarn— Not bleached, dyed, etc.— Exceeding 79 and not 99. . .	20 per cent.	22½ per cent.	22½ per cent
	Bleached, dyed, etc.— Not exceeding 79.	5–20 per cent.	7½–22½ per cent. .	7½–22½ per cent
	Exceeding 79 and not 99. . .	20 per cent.	25 per cent.	25 per cent
	Exceeding 99.	25 per cent.	27½ per cent.	27½ per cent
257	Cotton cloth— Not bleached, dyed, etc., Nos. 79 to 99.	22½ per cent.	25 per cent.	25 per cent
	Bleached, dyed, etc., Nos. 79 to 99.	25 per cent.	27½ per cent.	27½ per cent
260	Handkerchiefs or mufflers, made of cotton, not hemmed.	30 per cent.	25 per cent.	25 per cent
261	Clothing, etc., when composed of cotton in combination with flax, etc.	30 per cent.	35 per cent.	30 per cent
261	Shirts collars and cuffs of cotton	25 per cent.	30 per cent.	30 per cent
265	Stockings, hose, and half hose: Valued not more than 70 cents per dozen.	40 per cent.	30 per cent.	30 per cent
	Valued more than 70 cents and not more than \$1.20.	50 per cent.	30 per cent.	40 per cent
267	Bandings, belts, bindings, etc. .	25 per cent.	30 per cent.	25 per cent
270	Nets and nettings made on the Nottingham lace machine.	45 per cent.	60 per cent.	60 per cent

SCHEDULE J—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF

492	Flax, not hackled or dressed.	$\frac{1}{2}$ cent per pound	Free.	Free
492	Flax, hackled, known as dressed	1½ cents per pound	Free.	Free
492	Tow of flax.	\$10 per ton.	Free.	Free
492	Hemp, and tow of hemp.	$\frac{1}{2}$ cent per pound	Free.	Free
	Hemp, hackled, known as line of hemp.	1 cent per pound	Free.	Free

TABLE XII—Continued

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
276	Single yarns of jute, not finer than 5 lea or number.	15 per cent.	20 per cent.	15 per cent
276	Same, finer than 5 lea.	25 per cent.	20 per cent.	20 per cent
278	Threads, twines, or cords made from flax yarn not finer than 5 lea.	25 per cent.	20 per cent.	20 per cent
278	Same, made from yarn finer than 5 lea.	30 per cent.	25 per cent.	25 per cent
279	Single yarns, made of flax, etc., not finer than 8 lea.	15 per cent.	12 per cent.	12 per cent
279	Same, finer than 8 and not finer than 80.	25 per cent.	20 per cent.	20 per cent
280	Gill nettings, etc.	30 per cent.	25 per cent.	25 per cent
281	Floor mattings (square yard). . .	2½ cents	2 cents	2½ cents
282	Carpets, made of flax, etc.	35 per cent.	30 per cent.	30 per cent
284	Tapes, composed wholly or in part of flax, etc.	25 per cent.	20 per cent.	20 per cent
287	Wearing apparel, flax, etc.	50 per cent.	40 per cent.	40 per cent
416	Plain woven fabrics, not bleached, dyed, colored, etc.	20 per cent.	Free	Free
289	Pile fabrics, etc.	45 per cent.	40 per cent.	40 per cent
290	Bags or sacks, made from plain woven fabrics, etc.	25 per cent.	10 per cent.	10 per cent
292	Plain woven fabrics, of flax, hemp, or ramie, etc.	35 per cent.	30 per cent.	30 per cent
293	All woven articles, etc., of flax, hemp, or ramie.	40 per cent.	35 per cent.	35 per cent
293	Woven figured upholstery goods, etc.	40 per cent.	35 per cent.	35 per cent

SCHEDULE K—WOOL AND MANUFACTURES OF

295	Combed wool or tops.	15 per cent.	5 per cent.	8 per cent
296	Yarns made wholly or in chief value of wool.	20 per cent.	15 per cent.	18 per cent
297	Cloths in chief value, of the hair of the horse, or cattle n.s.p.f. . .	15 per cent.	25 per cent.	25 per cent
318	Pile fabrics of wool.	35 per cent.	40 per cent.	40 per cent
	Stockings, in chief value of wool, n.s.p.f.	35 per cent.	20 per cent.	20 per cent
	Stockings, etc., selvaged, etc., composed wholly or in chief value of wool, valued at—			
	Not more than \$1. 20 per dozen	35 per cent.	30 per cent.	30 per cent
	More than \$1. 20 per dozen. . .	35 per cent.	40 per cent.	40 per cent
	Press cloth composed of camel's hair n.s.p.f.	35 per cent.	10 per cent.	10 per cent
298	Flannels composed wholly or in chief value of wool, valued above 50 cents per pound. . .	55 per cent.	25 per cent.	30 per cent
309	Oriental and similar rugs, and carpets of every description, etc., the value of which does not exceed 30 cents per square foot.	50 per cent.	†	50 per cent
314	Hair of the Angora goat, etc. . . .	20 per cent.	Free	15 per cent
315	Tops, made of the hair of the Angora goat, etc.	25 per cent.	5 per cent.	20 per cent
316	Yarns made of the hair of the Angora goat, etc.	30 per cent.	25 per cent.	25 per cent
317	Cloth and manufactures of every description wholly or in chief value of the hair of the Angora goat, etc.	40 per cent.	35 per cent.	40 per cent
318	Plushes, velvets, etc., of the hair of the Angora goat, etc. . .	50 per cent.	40 per cent.	45 per cent

TABLE XII—Continued
SCHEDULE L—SILKS AND SILK GOODS

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
319	Silk partially manufactured, etc.	15 per cent.	30 cents per pound	20 cents per pound
320	Spun silk or schappe silk yarn..	35 per cent.	37 per cent.	35 per cent
321	Thrown silk, etc.	15 per cent.	22 per cent.	15 per cent
	Sewing silk, etc.	15 per cent.	25 per cent.	15 per cent
322	Velvets, etc., of silk.	50 per cent.	53 per cent.	50 per cent
323	Handkerchiefs and mufflers of silk.	40 per cent.	45 per cent.	40 per cent
324	Ribbons, bandings, etc., of silk..	40 per cent.	45 per cent.	45 per cent
326	Woven fabrics in the piece of silk.	45 per cent.	55 per cent.	45 per cent
327	Yarns, etc., of imitation or arti- ficial silk.	35 per cent.	25 per cent.	35 per cent

SCHEDULE M—PAPERS AND BOOKS

332	Papers with surface coated, etc..	35 per cent.	25 per cent.	25 per cent
	Surface-coated papers, n.s.p.f. . .	35 per cent.	50 per cent.	40 per cent
	Plain basic papers, etc.	25 per cent.	15 per cent.	15 per cent
	Lithographs printed from stone, etc:			
	Cigar labels, flaps, and bands printed entirely in bronze—			
	Labels and flaps.	15 per cent.	15 cents per pound	15 cents per pound
	Bands.	15 per cent.	20 cents per pound	20 cents per pound
333	Printed in less than 8 colors, not entirely bronze—			
	Labels and flaps.	25 per cent.	15 cents per pound	15 cents per pound
	Bands.	25 per cent.	20 cents per pound	20 cents per pound
	Printed in more than 8 colors—			
	Labels and flaps.	25 per cent.	20 cents per pound	20 cents per pound
	Bands.	25 per cent.	25 cents per pound	25 cents per pound
	Printed in whole or in part in metal leaf—			
	Labels and flaps.	30 per cent.	35 cents per pound	35 cents per pound
	Bands.	30 per cent.	40 cents per pound	40 cents per pound
	Booklets.	12 per cent.	7 cents per pound	7 cents per pound
	Books for children's use.	12 per cent.	4 cents per pound	4 cents per pound
	Fashion magazines.	12 per cent.	6 cents per pound	6 cents per pound
	Booklets decorated by hand, etc.	12 per cent.	12 cents per pound	10 cents per pound
	All other lithographs:			
	Not over 8/1000 of an inch thick.	20 per cent.	15 cents per pound	15 cents per pound
	Over 8/1000, not over 20/1000—			
	Less than 35 square inches. .	20 per cent.	6 cents per pound	5 cents per pound
	Over 35 square inches.	20 per cent.	8 cents per pound	7 cents per pound
	Over 20/1000 inch thick.	20 per cent.	6 cents per pound	5 cents per pound
	Decalcomanias other than toy:			
	In ceramic colors—			
	Not over 100 pounds per thousand sheets.	20 per cent.	60 cents per pound	60 cents per pound
	All other.	20 per cent.	20 cents per pound	15 cents per pound
337	Views of any landscape in the United States, etc.	45 per cent.	25 cents per pound	20 cents per pound

SCHEDULE N—SUNDRIES

342	Ramie hat braids:			
	Not bleached or dyed.	15 per cent.	40 per cent.	40 per cent
	Bleached or dyed.	20 per cent.	40 per cent.	40 per cent

TABLE XII—Continued

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
343	Hats of ramie:			
	Untrimmed.....	25 per cent.....	50 per cent.....	50 per cent
	Trimmed.....	40 per cent.....	50 per cent.....	50 per cent
347	Buttons:			
	Vegetable ivory—			
	36 lines and over.....	40 per cent.....	35 per cent.....	35 per cent
	Smaller than 36 lines.....	40 per cent.....	50 per cent.....	45 per cent
	Shell and pearl—			
	36 lines and over.....	40 per cent.....	25 per cent.....	25 per cent
	Smaller than 36 lines.....	40 per cent.....	50 per cent.....	45 per cent
	Agate and shoe.....	40 per cent.....	15 per cent.....	15 per cent
486	Crude artificial abrasives.....	10 per cent.....	Free.....	Free
496½	Fulminates, etc.....	5 per cent.....	Free.....	Free
505½	Gunpowder, etc.....	½ and 1 cent per pound.....	Free.....	Free
355	Matches, imported other than in boxes containing not over 100.....	½ cent per thou- sand.....	½ cent per thou- sand.....	½ cent per thou- sand
356	Blasting caps.....	75 cents per thou- sand.....	\$1.00 per thousand	\$1.00 per thousand
496½	Furs and skins, undressed.....	10 per cent.....	Free.....	Free
358	Furs dressed on the skin.....	30 per cent.....	20 per cent.....	30 per cent
358	Plates and mats of dog and goat skins.....	40 per cent.....	10 per cent.....	10 per cent
358	Manufactures of fur.....	40 per cent.....	35 per cent.....	40 per cent
358	Wearing apparel made of the skins of cattle of the bovine species, dog or goat.....	50 per cent.....	15 per cent.....	15 per cent
358	Articles of wearing apparel, n.s.p.f.....	50 per cent.....	45 per cent.....	50 per cent
358	Furs not on the skin, etc.....	15 per cent.....	20 per cent.....	15 per cent
364	Hats, etc., of fur, etc.....	40 per cent.....	45 per cent.....	45 per cent
481½	Glaziers' and engravers' dia- monds, not set.....	10 per cent.....	Free.....	Free
367	Diamond dust.....	10 per cent.....	Free.....	10 per cent
471	Marine coral, uncut and un- manufactured.....	Free.....	10 per cent.....	Free
369	Seal, sheep, lamb, kid, calf-skins, patent japanned and ename- led leather.....	Free.....	10 per cent.....	Free
369	Leather cut into forms for articles.....	Free.....	15 per cent.....	Free
370	Bags, etc., of leather fitted with sets.....	30 per cent.....	40 per cent.....	35 per cent
372	Men's Schmaschen gloves (per doz.).....	\$1.00	\$3.00.....	\$1.00
373	Men's leather gloves (per doz. pairs)	\$2.00	\$3.00.....	\$2.50
534	Harness, saddlery, etc., n.s.p.f.....	20 per cent.....	Free.....	Free
376	Manufactures of amber, catgut, and whip gut or worm gut, n.s.p.f.....	10 per cent.....	20 per cent.....	20 per cent
378	Manufactures of india rubber or gutta percha known as drug- gists' sundries.....	10 per cent.....	15 per cent.....	15 per cent
379	Manufactures of ivory, etc.....	30 per cent.....	35 per cent.....	35 per cent
380	Masks.....	20 per cent.....	25 per cent.....	25 per cent
383	Strings for musical instruments.....	35 per cent.....	20 per cent.....	20 per cent
386	Paintings in oil or water colors.....	15 per cent.....	25 per cent.....	15 per cent
388	Pencils.....	25 per cent.....	36 cents per gross.....	36 cents per gross
390	Cameras.....	30 per cent.....	15 per cent.....	15 per cent
390	Photographic film negatives:			
	Exposed but not developed.....	20 per cent.....	4 cents per linear foot.....	2 cents per linear foot
	Exposed and developed.....	20 per cent.....	5 cents per linear foot.....	3 cents per linear foot
	Photographic film positives.....	20 per cent.....	1½ cents per linear foot.....	1 cent per linear foot
391	Meerschaut, crude or unmanu- factured.....	Free.....	20 per cent.....	20 per cent

TABLE XII—*Concluded*

FREE LIST

PARA- GRAPH	ARTICLE	RATE OF DUTY		
		House Bill	Senate Amendment	Conference Report
401	Beet and sugar-cane machinery...	25 per cent.	Free	Free
403	Alcohol, ethyl, denatured	\$2.60 per gallon ..	Free	\$2.60 per gallon
404	Perchlorate of ammonia	15 per cent.	Free	Free
416	Plain woven fabrics, single jute yarn, not bleached, dyed, etc.	20 per cent.	Free	Free
298	Blankets, of wool or cotton, valued at less than 40 cents per pound	25 per cent.	Free	25 per cent
430	Press cloths for oil milling pur- poses, composed of camel's hair	Free	10 per cent.	Free
434	Textbooks used in schools	15 per cent.	Free	Free
434	Apparatus used in teaching the blind	¶	Free	Free
450	Sand-blast machines and sludge machines	25 per cent.	Free	Free
452	Catgut for surgical use	10 per cent.	Free	Free
505	Amber in chips, valued not more than 50 cents per pound ..	\$1.00 per pound ..	Free	Free
532	Lard compounds and substitutes	15 cents per pound	Free	Free
558	Horseshoe nail rods	10 per cent.	Free	Free
559	Needles for shoe machines	25 per cent.	Free	Free
561	Palm nuts and palm-nut kernels	1 cent per pound ..	Free	Free
566	Perilla oil	15 per cent.	Free	Free
	Lubricating oil, n.s.p.f.	Free	15 per cent.	15 per cent
580½	Photographic and moving-picture films	20 per cent.	Free	Free
615¼	Steel engraved forms for bonds, etc.	15 per cent.	Free	Free
631	Terra alba, not made from gyp- sum or plaster rock	Free	50 cents per ton ..	Free
652	Paper twine for binding wool ..	25 per cent.	Free	Free
654	Paintings and statuary less than 50 years old	Free	25 per cent.	Free

* Various rates according to polariscopic test.

† Specific rates are provided for this article varying according to condition from 55 cents to \$3.00 per pound, which are approximately the equivalent of the ad valorem rate here shown.

‡ The same duty shall be assessed as that which applies to the same or similar grades of carpets, plus 5 per cent ad valorem.

¶ According to material of which made.

XI

The outline of the actual work accomplished by the tariff of 1913 is now complete. Before proceeding to a critical estimate of the meaning of that work and before attempting an analysis of the debates on the bill which shall place them in a proper perspective as related to other tariff discussion, it is worth while to consider the effect of the Underwood-Simmons act in the aggregate and to form as fair an idea as possible of the general purport of its provisions. As has been seen, the net effect of the changes made has been to reduce the average level of tariff duties from about

37 per cent to about 27 per cent. But this, as already incidentally noted, is not by any means the whole story, inasmuch as certain features of the bill have been left at their old figures—notably the schedule relating to wines, liquors and tobacco—with a view to getting revenue from articles not regarded as necessary to life in any proper sense of the word. If attention be focused upon the necessary articles to which the average consumer turns in making up his annual budget, it will be found that the general level of reduction has been, so far as such matters can be fairly stated in terms of averages, from about 32 per cent to about 21 per cent. This reduction is unquestionably equivalent to the paring off of the surplus layer of protection which had kept producers of the necessities of life invulnerable to the shafts of possible foreign competition when, favored by conditions which permitted such action, they raised their prices for the purpose of mulcting the consumer. It must be conceded that this step is nothing less than a genuine revolution in the protective policy of the United States. It constitutes a direct breach with the past and, more important still, the manner of doing it holds out a clear promise for the future; it is equivalent to a pledge to the community that surplus tariff duties shall be removed whenever conditions will permit. Moreover, the entire indifference to the special pleas of manufacturers who would have wrought the new bill into a shape corresponding to their own wishes constitutes a new departure in legislative methods. The future historian of the tariff will count it of great importance that the radical reduction effected by the act of 1913 was made, but he will count it of far greater importance that the system of backstairs statesmanship, the secret confabs with manufacturers, the delivery of protective jokers in return for promised campaign contributions, was terminated, and that the tariff act was passed under conditions free from any grave scandal at least, and uncontaminated by the presence of serious suspicion as to motive. He will hold it a remarkable advance in American legislation that the crooked and devious methods formerly pursued in the upper chamber of Congress for the purpose of crippling desirable provisions originating in the lower chamber were largely abandoned, and that if anything the Senate went farther in its

effort to place the tariff bill upon a theoretically just and sound foundation than did the House of Representatives. From the standpoint of legislative philosophy, it will doubtless be admitted that the tariff act of 1909 carried within itself its own seeds of retribution. The tide of tariff reform on whose crest the Underwood-Simmons bill became law could never have attained the height it did, save for the public indignation which demanded a reaction from the dishonest favoritism, graft, and political trickery of the act of 1909.

A new standard must, however, be applied in judging the act of 1913. It cannot fairly be judged by mere comparison with the act of 1909. It must be tested in part by its results, since it is enough of a breach with the past to produce actually traceable results. It must also be tested by the hold it attained upon the electorate, and that hold will be partly at least dependent upon the attitude of the public toward the income-tax law which was brought in as a feature of the tariff measure to supplement the curtailed income resulting from the cuts in duties that were made by the enactment itself. It is therefore necessary to gain a broader viewpoint of the tariff of 1913 than that which has to do merely with the rates of duty levied and with the way in which these were determined. In its ethical aspects, in its method of preparation, and in its conceptions, the act is far superior to the legislation by which it had been preceded, since its authors succeeded in emerging from the poisonous morass of political dishonesty in which the former acts were framed. But the introduction of a different concept of federal taxation, and the attempt to apply this new concept in practice places the whole issue upon much larger and entirely new ground. How the act must and will be judged, in what way it will affect the relations of the federal government to the electorate, and the canons that must be applied in estimating its probable industrial consequences must be deferred for later treatment.

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